



THE COMMONWEALTH OF MASSACHUSETTS

**DEPARTMENT OF
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July 6, 2006

Nicholas Read, Deputy General Counsel
The Commonwealth of Massachusetts
Office of the Inspector General
One Ashburton Place, Room 1311
Boston, MA 02108

Re: Request for an Advisory Opinion on Fiscal Controls for Municipal Utilities
D.T.E. 06-29

Dear Mr. Read:

The Inspector General reply comments in docket D.T.E. 06-29, dated June 29, 2006, reference at page two, footnote one, seven opinions rendered to North Attleborough Electric Department ("NAED") management by Rubin and Rudman, counsel for NAED. Pursuant to 220 C.M.R. § 2.08(2), please provide a copy of the referenced opinions dated February 9, 1994; February 18, 1997; October 21, 1997; November 24, 1997; October 22, 1999; September 28, 2001; and October 15, 2004.

Should you have any questions, please feel free to contact me. Thank you.

Julie Howley Westwater
Hearing Officer

cc: Mary Cottrell
Nicholas J. Scobbo, Jr.
Robert M. Granger
James C. Moynihan